

Date Mailed September 5, 2003

BEFORE THE
PUBLIC SERVICE COMMISSION OF WISCONSIN

In the Matter of Prescribing a Uniform System of Accounts for
Class A and Class B Telephone Utilities

05-US-113

**NOTICE OF REOPENING AND SUPPLEMENTAL ORDER
CORRECTING ERRATA IN FINAL DECISION'S APPENDIX B**

On December 20, 2002, the Commission issued its Final Decision in this same docket in the matter concerning changes to the Uniform System of Accounts (USOA) for Class A and Class B telephone utilities.¹ The Commission subsequently closed this docket.

Subsequent to the issuance of the Final Decision, errata were discovered on page 50 of Appendix B concerning the account titles for accounts 4100 and 4110. The errata concerns references on page 50 in § 32.3999, Instructions for balance sheet accounts—liabilities and stockholders' equity, to account 4100 as a nonoperating income taxes account and account 4110 as its operating taxes counterpart. The correct account titles on this page of Appendix B are as follows: account 4100-Net Current Deferred Operating Income Taxes; and account 4110-Net Current Deferred Nonoperating Income Taxes. This supplemental decision contains an Appendix B demonstrating how page 50 of Appendix B in the Final Decision in this docket should have appeared.

¹ On January 31, 2003, the Commission issued a Final Decision in docket 05-US-115, Accounting Treatment for Patronage Capital by Telecommunications Cooperatives, which supplemented the USOA language for account 4540, Other capital. Both the Final Decision in docket 05-US-113 and the Final Decision in docket 05-US-115 implemented USOA changes effective January 1, 2003.

At this time, the Commission determines that it is reasonable and necessary to reopen this docket to address errata in its previous Final Decision. The Commission retains jurisdiction pursuant to Wis. Stat. § 196.39(1) to modify or amend utility accounting systems.

ORDER

1. The Uniform System of Accounts for Class A and Class B telephone utilities is hereby amended to correct errata effective January 1, 2003, to provide the proper titles of accounts 4100 and 4110.

2. All other provisions of the Commission's order dated December 20, 2002, in this docket and the order dated January 31, 2003, in docket 05-US-115 remain unchanged.

3. The Commission retains continuing jurisdiction over utility accounting systems and this docket shall remain open to permit subsequent supplemental orders.

Dated at Madison, Wisconsin, _____

By the Commission:

Lynda L. Dorr
Secretary to the Commission

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See attached Notice of Appeal Rights

Notice of Appeal Rights

Notice is hereby given that a person aggrieved by the foregoing decision has the right to file a petition for judicial review as provided in Wis. Stat. § 227.53. The petition must be filed within 30 days after the date of mailing of this decision. That date is shown on the first page. If there is no date on the first page, the date of mailing is shown immediately above the signature line. The Public Service Commission of Wisconsin must be named as respondent in the petition for judicial review.

Notice is further given that, if the foregoing decision is an order following a proceeding which is a contested case as defined in Wis. Stat. § 227.01(3), a person aggrieved by the order has the further right to file one petition for rehearing as provided in Wis. Stat. § 227.49. The petition must be filed within 20 days of the date of mailing of this decision.

If this decision is an order after rehearing, a person aggrieved who wishes to appeal must seek judicial review rather than rehearing. A second petition for rehearing is not an option.

This general notice is for the purpose of ensuring compliance with Wis. Stat. § 227.48(2), and does not constitute a conclusion or admission that any particular party or person is necessarily aggrieved or that any particular decision or order is final or judicially reviewable.

Revised 9/28/98

APPENDIX A

This docket is not a contested case under Wis. Stat. ch. 227. Therefore there are no parties to be listed or certified under Wis. Stat. § 227.47. However, an investigation was conducted, and the persons listed below participated.

Public Service Commission of Wisconsin
(Not a party but must be served)
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Mr. Scott Jansen
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Ms. Jean Pauk
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THE STATE ASSEMBLY
The Honorable Mark Pettis
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Mr. William Esbeck
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Docket 05-US-113

WSTA SMALL COMPANY COMMITTEE

Mr. Michael D. Jensen

Amery Telcom, Inc.

P.O. Box 139

Amery, WI 54001

§ 32.3999 Instructions for balance sheet accounts--liabilities and stockholders' equity.

Liabilities and Stockholders' Equity Accounts to be Maintained by Class A and Class B telephone companies:

Account Title	Class A account	Class B account
Current liabilities:		
Current accounts and notes payable	4000	4000
Customer's Deposits	4040	4040
Income taxes--accrued	4070	4070
Other taxes-accrued	4080	4080
Net Current Deferred None Operating Income Taxes	4100	4100
Net Current Deferred Nonoperating Income Taxes	4110	4110
Other current liabilities	4130	4130
Long-term debt:		
Long Term debt and Funded debt	4200	4200
Other liabilities and deferred credits:		
Other liabilities and deferred credits	4300	4300
Unamortized operating investment tax credits-net	4320	4320
Unamortized nonoperating investment tax credits-net	4330	4330
Net noncurrent deferred operating income taxes	4340	4340
Net deferred tax liability adjustments	4341	4341
Net noncurrent deferred nonoperating income taxes	4350	4350
Deferred tax regulatory adjustments--net	4361	4361
Other jurisdictional liabilities and deferred credits-net	4370	4370
Stockholder's equity:		
Capital stock	4510	4510
Additional paid-in capital	4520	4520
Treasury stock	4530	4530
Other capital	4540	4540
Retained Earnings	4550	4550